

BUSINESS JUSTIFICATION DEPARTMENT OF REVENUE

I. Executive Summary

The Department has identified the Administrative, Audit, Revenue Enforcement, and Processing Divisions for participation in the Voluntary Buyout Program in order to avoid a reduction in other required services provided directly to the general public on a daily basis. While the identified divisions perform critical functions that may be reduced as a result of the buyout program, those reductions will have less direct impact on the general public as compared to reductions in other divisions.

II. Business Justification and Assessment

In the Administrative Division, the duties of one Auditor 4 position within the Internal Audit and Consulting Services Section (IACS) can be absorbed by remaining staff. Of the three Auditor 4 positions in IACS, one position will not be considered for participation in the buyout program because the position is funded by TRUST and the auditing function of this position is unique. In addition, the duties of the Administrative Services Assistant 4 position within the Building and Equipment Services Section of the Fiscal Services Office can be absorbed by remaining staff. This is the only Administrative Services Assistant 4 position within this particular work unit.

In the Audit Division, the duties of the Tax Audit Supervisor within the Motor Fuel Unit can be absorbed either by the Tax Audit Manager 1 position or the Tax Audit Manager 2 position within that unit. The Memphis field office is currently responsible for a smaller number of accounts and has fewer auditors reporting to each Tax Audit Supervisor than either the Nashville or Knoxville field offices. Therefore, the duties of one Tax Audit Supervisor position within the Memphis office can be absorbed by the two remaining Tax Audit Supervisor positions. Given the very specialized knowledge and size of the group, the duties of only one Tax Auditor 4 position within the Income, Gift, and Inheritance Tax Unit can be absorbed by the other Tax Auditor 4 positions within that unit. No Tax Auditor 3 positions can be eliminated from that unit. Also, given the specialized knowledge and the mandated audit coverage target of the IFTA-IRP compact, the duties of only one Tax Auditor 3 position in the IFTA-IRP group can be absorbed by the remaining Tax Auditor 3 and Tax Auditor 4 positions. No Tax Auditor 4 positions can be eliminated from that unit. With respect to all other in-state units within the Audit Division, the duties of up to 14 Tax Auditor 3 positions and up to 14 Tax Auditor 4 positions can be redistributed among a smaller number of Tax Auditor 3 and Tax Auditor 4 positions.

In the Revenue Enforcement Division, the duties of the Revenue Enforcement Officer 2 and Revenue Enforcement Officer 3 positions can be redistributed among a smaller number of Revenue Enforcement Officer 2 and Revenue Enforcement Officer 3

positions. The method of reorganization is based on factors of proximity to the taxpayer population, ability to shift personnel, regional growth, and ability to maintain maximum performance of the remaining staff. Accordingly, the duties of one Revenue Enforcement Officer 3 position in Knoxville, one Revenue Enforcement Officer 3 position in Memphis, one Revenue Enforcement Officer 3 in Chattanooga, one Revenue Enforcement Officer 3 position in Columbia, one Revenue Enforcement Officer 3 position in Jackson, one Revenue Enforcement Officer 3 position in Johnson City, one Revenue Enforcement Officer 3 position at Murfreesboro Road and one Revenue Enforcement Officer 3 position in the out of state unit located in the Andrew Jackson Building can be absorbed. The duties of two Revenue Enforcement Officer 2 positions in Knoxville, three Revenue Enforcement Officer 2 positions in Memphis, one Revenue Enforcement Officer 2 position in Chattanooga, two Revenue Enforcement Officer 2 positions in Columbia, two Revenue Enforcement Officer 2 positions in Jackson, one Revenue Enforcement Officer 2 position in Johnson City, one Revenue Enforcement Officer 2 position at Murfreesboro Road and two Revenue Enforcement Officer 2 positions in the out of state unit located in the Andrew Jackson Building can be absorbed. Additionally within the division's administrative office, one Account Clerk position in the Special Procedures Unit can be absorbed by the remaining staff.

In the Processing Division, certain positions can be eliminated with minimum impact based on the needs of the particular work units. Accordingly, within the entire division, the duties of three Revenue Processing Quality Assurance Reviewer positions and two Revenue Processing Data Specialist 2 positions can be absorbed by equal or higher classification positions. In addition, the duties of one Revenue Processing Data Specialist 4 position in the Nashville Data Capture Section, two Title and Registration Exam Clerk 2 positions in the Metro Center Scan/Index Unit and one Revenue Processing Assistant 1 position in the Nashville Central Files Section can be absorbed by equal or higher classifications within the respective work units.

III. Information for F&A Budget

Please see the attached financial spreadsheet.

APPROVED BY:

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June 17, 2008
Date